

### **156.275 Accountant -- Selection -- Reports.**

- (1) The committee shall select, to make the audit authorized under KRS 156.265, accountants who are qualified under KRS Chapter 325 and the administrative regulations promulgated by the Kentucky State Board of Accountancy.
- (2) Immediately upon completion of each audit, the accountant shall prepare a report of his findings and recommendations in such form and in such detail as the committee may prescribe. The report shall be to the committee and in such number of copies as specified by the committee. The committee shall furnish one (1) copy to the Kentucky Board of Education, one (1) copy to the district board of education to which the report pertains, one (1) copy to the chief state school officer and one (1) copy to the Auditor of Public Accounts. The district board of education shall keep a copy of the report on file in the office of the superintendent of schools of the district and the report shall be open to inspection by any interested person, subject to reasonable rules as to time and place of inspection.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 362, sec. 6, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 123, sec. 1, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 144, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 155, sec. 82, effective June 17, 1978. -- Created 1962 Ky. Acts ch. 244, Art. II, sec. 3.

**Legislative Research Commission Note** (9/2/94). By letter of September 2, 1994, the Secretary of the Finance and Administration Cabinet, acting under KRS 48.500, advised the Reviser of Statutes of his determination "that no funds appropriated by the Executive Branch Appropriations Act for the 1995-96 biennium can be identified as having been appropriated for the purpose of implementing Sections 1 to 7 of House Bill No. 616, Chapter (296), Acts of the 1994 Regular Session of the General Assembly." Accordingly, the amendment to this statute contained in 1994 Ky. Acts ch. 296 is void under sec. 3(8) of that Act and has not been codified into this statute.